

**CERTIFICATE**

State of Kansas  
County

2018

To the Clerk of Clark County, State of Kansas

We, the undersigned, officers of

**Clark County**

certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted as the  
maximum expenditure for the various funds for the year 2018; and  
(3) the Amount(s) of 2017 Ad Valorem Tax are within statutory limitations.

		Page No.	2018 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	County Clerk's Use Only
<b>Table of Contents:</b>					
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Allocation of Vehicle Taxes		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
<b>Fund</b>	<b>K.S.A.</b>				
General	79-1946	7	4,024,759	2,078,148	54.037
Special Bridge	68-1135	8	270,000	31,011	.807
Employee Benefits	12-16,102	9	1,274,000	1,059,677	27.555
Special Alcohol		10	4,419		
Noxious Weed Capital Outlay		10	36,882		
Emergency 911		11	906		
Wireless 911		11	19,216		
911 Land/Wireless/VOIP		12	210,116		
Non-Budgeted Funds-A		13			
Non-Budgeted Funds-B		14			
Non-Budgeted Funds-C		15			
Non-Budgeted Funds-D		16			
Total County			5,840,298	3,168,836	82.399
Special Districts					
Rural Fire District #1		17	84,300	79,398	4.500
Rural Fire District #2		17	41,500	39,766	3.096
Rural Fire District #3		18	1,300	1,007	.524
<b>Totals</b>		xxxxx	5,967,398	3,289,007	
Budget Summary		19	County Clerk's Use Only 38,458,044 Nov 1, 2017 Total Assessed Valuation		
Neighborhood Revitalization Rebate		20			
Election Required? Please review HB2088 Template.			No		

Assisted by:

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Attest: Oct 12 2017

Rebecca Mishler  
County Clerk

Howard Z. Wetmore  
Jan Daryl  
Charles A. McFinn

Governing Body

Fire Dist #1 - 17,646,031  
Fire Dist #2 - 12,847,662  
Fire Dist #3 - 1,923,955

Computation to Determine Limit for 2018

Base Levy

1) Total Tax Levy Amount (Dollars) in 2017 (From 2017 Budget - Certificate Page)	3,155,266	
2) Less: Tax Levies on Behalf of Another Political or Governmental Subdivision		
2017 Library Levy (Dollars) (From 2017 Budget - Certificate Page)		
2017 Recreation Commission Levy (Dollars) (From 2017 Budget - Certificate Page)		
2017 Other Governmental Unit Levy (Dollars) (From 2017 Budget - Certificate Page)	125,201	
3) Net Tax Levy (Base)		<u>3,030,065</u>

Percentage Adjustments

4) CPI Adjustment - 1.4%		42,421
(Line 4 Percentage Multiplied by Line 3 (Net Tax Levy))		
5) Value of New Improvements (From June 15th County Clerk Valuation Document) (Includes both New Construction and Remodel/Renovations Gains)	442,859	
6) 2017 Personal Property Valuation (From June 15th County Clerk Valuation Document)	3,457,692	
2016 Personal Property Valuation (From June 15th County Clerk Valuation Document)	2,665,269	
Increase in Total Personal Property Valuations (cannot be less than zero)	792,423	
7) Real Property Added to Jurisdiction (From June 15th County Clerk Valuation Document)	0	
8) Real Property which has Changed in Use (From June 15th County Clerk Valuation Document)	0	
9) Expiration of Property Tax Abatement (Assessed Valuation) (From June 15th County Clerk Valuation Document)	0	
10) Total Assessed Value of Adjustments	<u>1,235,282</u>	
11) Total Assessed Valuation - June 15, 2017 (From June 15th County Clerk Valuation Document)	38,447,789	
12) Adjustment Percentage (Line 10 Divided by Line 11)	3.21%	
13) Dollar Value of Adjustments (Line 3 Multiplied by Line 12 Percentage)		97,352
14) Total Percentage Adjustments		<u>139,773</u>

Increased Tax Revenues Adjustment

15) Property Tax Revenues Spent on Debt Service in 2018 Budget (From 2018 Budget - Certificate Page)	0	
Less: Property Tax Revenues Spent on Debt Service in 2017 Budget (From 2017 Budget - Certificate Page)	0	
Difference		0
16) Property Tax Revenues Spent Public Building Commission and Lease Payments in 2018 Budget (obligations must have incurred prior to July 1, 2016)	134909	
Less: Property Tax Revenues Spent on PBC and Lease Payments in 2017 Budget	134909	0
17) Property Tax Revenues Spent on Special Assessments in 2018 Budget		0
18) Property Tax Revenues Spent on Court Judgments or Settlements and Associated Legal Costs in 2018 Budget		0
19) Property Tax Revenues Spent on Federal or State Mandates (effective after June 30, 2015) and Loss of Funding from Federal Sources after January 1, 2017 in 2018 Budget		0
20) Property Tax Revenues Spent on Expenses Related to Disasters or Federal Emergency in 2018 Budget		0

21) Law Enforcement Expenses - 2018 Budget (Do not Include building construction or remodeling costs)	443,138		
Law Enforcement Expenses - 2017 Budget (Do not Include building construction or remodeling costs)	445,038		
CPI Adjustment - 1.4%	6231		
Law Enforcement Expenses - 2107 Budget (Indexed by CPI)		451,269	
Increased Law Enforcement Expense in 2018 Budget			0
22) Fire Protection Expenses - 2018 Budget (Do not Include building construction or remodeling costs)		0	
Fire Protection Expenses - 2017 Budget (Do not Include building construction or remodeling costs)	0		
CPI Adjustment - 1.4%	0		
Fire Protection Expenses - 2107 Budget (Indexed by CPI)		0	
Increased Fire Protection Expense			0
23) Emergency Medical Expenses - 2018 Budget (Do not Include building construction or remodeling costs)	179,059		
Emergency Medical Expenses - 2017 Budget (Do not Include building construction or remodeling costs)	162,240		
CPI Adjustment - 1.4%	2271		
Emergency Medical Expenses - 2107 Budget (Indexed by CPI)		164,511	
Increased Emergency Medical Expense			14,548
<b><u>Total Increased Tax Revenue Adjustment</u></b>			<b><u>14,548</u></b>
<b><u>Levy on Behalf of Another Political or Governmental Subdivision</u></b>			
24) Library Levy 2018 Budget			0
24a) Recreation Commission Levy 2018 Budget			
24b) Other Governmental Levy 2018 Budget		120,171	
25) <b>Total Levies on Behalf of Another Political or Governmental Subdivision</b>		<b><u>120,171</u></b>	
26) <b>Total Computed Tax Levy</b>		<b><u>3,304,557</u></b>	

**Computation to Determine Limit for 2018**

	<b>Amount of Levy</b>
1. Total tax levy amount in 2017 budget	+ \$ <u>83,129</u>
2. Debt service levy in 2017 budget	- \$ <u>          </u>
3. Tax levy excluding debt service	\$ <u>83,129</u>

**2017 Valuation Information for Valuation Adjustments**

4. New improvements for 2017:	+ <u>258,376</u>	
5. Increase in personal property for 2017:		
5a. Personal property 2017	+ <u>2,865,249</u>	
5b. Personal property 2016	- <u>2,145,253</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>719,996</u>	
	(Use Only if > 0)	
6. Valuation of property that has changed in use during 2017:	<u>0</u>	
7. Total valuation adjustment (sum of 4, 5c, and 6)	<u>978,372</u>	
8. Total estimated valuation July 1, 2017	<u>17,645,681</u>	
9. Total valuation less valuation adjustment (8 minus 7)	<u>16,667,309</u>	
10. Factor for increase (7 divided by 9)	<u>0.05870</u>	
11. Amount of increase (10 times 3)	+ \$ <u>4,880</u>	
12. 2018 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ <u>78,249</u>	
13. Debt service levy in this 2018 budget	<u>0</u>	
14. 2018 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	<u>78,249</u>	
15. Consumer Price Index for all urban consumers for calendar year 2016	<u>1.4%</u>	
16. Consumer Price Index adjustment (3 times 15)	\$ <u>1,164</u>	
17. Maximum levy for budget year 2018, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ <u>79,413</u>	

If the 2018 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

**Computation to Determine Limit for 2018**

		<b>Amount of Levy</b>
1. Total tax levy amount in 2017 budget	+ \$	<u>41,008</u>
2. Debt service levy in 2017 budget	- \$	<u>          </u>
3. Tax levy excluding debt service	\$	<u>41,008</u>

**2017 Valuation Information for Valuation Adjustments**

4. New improvements for 2017:	+	<u>95,466</u>	
5. Increase in personal property for 2017:			
5a. Personal property 2017	+	<u>332,157</u>	
5b. Personal property 2016	-	<u>286,344</u>	
5c. Increase in personal property (5a minus 5b)	+	<u>45,813</u>	
			(Use Only if > 0)
6. Valuation of property that has changed in use during 2017:		<u>0</u>	
7. Total valuation adjustment (sum of 4, 5c, and 6)		<u>141,279</u>	
8. Total estimated valuation July 1, 2017		<u>12,847,662</u>	
9. Total valuation less valuation adjustment (8 minus 7)		<u>12,706,383</u>	
10. Factor for increase (7 divided by 9)		<u>0.01112</u>	
11. Amount of increase (10 times 3)	+ \$	<u>456</u>	
12. 2018 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$	<u>40,552</u>	
13. Debt service levy in this 2018 budget		<u>0</u>	
14. 2018 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		<u>40,552</u>	
15. Consumer Price Index for all urban consumers for calendar year 2016		<u>1.4%</u>	
16. Consumer Price Index adjustment (3 times 15)	\$	<u>574</u>	
17. Maximum levy for budget year 2018, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$	<u>41,126</u>	

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**Computation to Determine Limit for 2018**

		<b>Amount of Levy</b>
1. Total tax levy amount in 2017 budget	+ \$	<u>1,064</u>
2. Debt service levy in 2017 budget	- \$	<u>          </u>
3. Tax levy excluding debt service	\$	<u>1,064</u>

**2017 Valuation Information for Valuation Adjustments**

4. New improvements for 2017:	+ <u>          0</u>	
5. Increase in personal property for 2017:		
5a. Personal property 2017	+ <u>153,280</u>	
5b. Personal property 2016	- <u>123,529</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>29,751</u>	
	(Use Only if > 0)	
6. Valuation of property that has changed in use during 2017:	<u>          0</u>	
7. Total valuation adjustment (sum of 4, 5c, and 6)	<u>29,751</u>	
8. Total estimated valuation July 1, 2017	<u>1,914,216</u>	
9. Total valuation less valuation adjustment (8 minus 7)	<u>1,884,465</u>	
10. Factor for increase (7 divided by 9)	<u>0.01579</u>	
11. Amount of increase (10 times 3)	+ \$ <u>17</u>	
12. 2018 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ <u>1,047</u>	
13. Debt service levy in this 2018 budget	<u>0</u>	
14. 2018 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	<u>1,047</u>	
15. Consumer Price Index for all urban consumers for calendar year 2016	<u>1.4%</u>	
16. Consumer Price Index adjustment (3 times 15)	\$ <u>15</u>	
17. Maximum levy for budget year 2018, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ <u>1,062</u>	

If the 2018 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.





### Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2016	Current Amount for 2017	Proposed Amount for 2018	Transfers Authorized by Statute
Special Vehicle	General	11,713	14,545	10,000	8-145
General	Capital Improvement			950,000	19-120
	Total	11,713	14,545	960,000	
	Adjustments*				
	Adjusted Totals	11,713	14,545	960,000	

\*Note: Adjustments are required only if the transfer is being made in 2017 and/or 2018 from a non-budgeted fund.

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2017	Date Due		Amount Due 2017		Amount Due 2018	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None											
<b>Total G.O. Bonds</b>					0			0	0	0	0
Revenue Bonds:											
None											
<b>Total Revenue Bonds</b>					0			0	0	0	0
Other:											
None											
<b>Total Other</b>					0			0	0	0	0
<b>Total Indebtedness</b>					0			0	0	0	0

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2017	Payments Due 2017	Payments Due 2018
Road Hog RH 60200	3/11/2013	60	2.40	80,000	33,143	17,170	17,170
2 John Deere Graders	3/1/2016	36	2.40	358,618	157,546	56,049	56,049
HVAC System	12/15/2016	60	2.40	288,001	288,001	61,690	61,690
				Totals	478,690	134,909	134,909

**\*\*If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.**

Clark County

2018

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>General</b>	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	722,643	613,008	938,974
Receipts:			
Ad Valorem Tax	2,086,712	1,952,405	xxxxxxxxxxxxxxxxxx
Delinquent Tax	0	10,697	10,168
Motor Vehicle Tax	144,415	141,326	147,239
Recreational Vehicle Tax	1,961	2,068	2,178
16/20M Vehicle Tax	13,545	14,435	15,114
Interest on Tax	11,356	4,500	0
Watercraft Tax			1,875
Gross Earnings (Intangible) Tax	7,144	7,321	5,844
LAVTR			0
City and County Revenue Sharing			0
Intergovernmental:			
Mineral Production Tax	9,779	10,000	10,000
Special Highway Aid	186,936	190,660	189,902
State Equalization	374	886	
Grants:			
State Health Grants	7,000	7,000	7,000
Connecting Links - KDOT	18,692		
District Coroner	245		
KS Governmental Commission	400		
Licenses, Fees, Fines and Permits:			
Mortgage Registration Fees	16,458	15,000	12,000
County Officer's Fees	29,087	25,000	25,000
Charges for Services:			
County Health	49,365	35,000	35,000
Sheriff Bonds	600	2,000	
County Wic	6,121		
Law Enforcement Contracts	3,600		
Ambulance Service:			
Ambulance - Minneola	51,092	40,000	40,000
Ambulance - Ashland	51,108	25,000	25,000
Landfill	73,467	70,000	70,000
Transfer from Special Vehicle	11,713	14,545	10,000
Wind Energy in Lieu of Tax		709,500	473,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	23,176	20,000	15,000
Neighborhood Revitalization Rebate	-9,283	-25,932	-36,754
Miscellaneous	53,591	50,000	30,000
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>2,848,654</b>	<b>3,321,411</b>	<b>1,087,566</b>
<b>Resources Available:</b>	<b>3,571,297</b>	<b>3,934,419</b>	<b>2,026,540</b>



Clark County

2018

**FUND PAGE - GENERAL DETAIL**

Adopted Budget

**General Fund - Detail Expenditures**

	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Expenditures:			
Courthouse			
Personal Services	41,682	41,760	43,765
Contractual	256,643	212,700	220,375
Commodities	10,363	16,700	13,700
Capital Outlay	1,119	1,100	1,600
Reimbursed Expenditures	(15,215)		
Total	294,592	272,260	279,440
Custodian			
Personal Services	35,609	39,952	39,952
Contractual	475	540	540
Commodities	13,676	14,860	15,490
Capital Outlay	1,085	1,500	1,500
Reimbursed Expenditures	(29)		
Total	50,816	56,852	57,482
County Clerk			
Personal Services	96,416	95,920	95,920
Contractual	8,028	11,030	11,030
Commodities	2,909	2,100	2,400
Reimbursed Expenditures	(48)		
Total	107,305	109,050	109,350
County Appraiser			
Personal Services	69,567	69,160	69,160
Contractual	59,892	72,340	72,110
Commodities	2,411	4,000	4,000
Capital Outlay		700	1,000
Reimbursed Expenditures	(1,175)		
Total	130,695	146,200	146,270
County Treasurer			
Personal Services	96,139	100,916	100,916
Contractual	4,120	6,750	6,450
Commodities	1,957	4,000	4,200
Reimbursed Expenditures	(25)		
Total	102,191	111,666	111,566
Register of Deeds			
Personal Services	62,624	65,100	65,100
Contractual	9,023	11,225	11,225
Commodities	3,611	5,500	5,500
Total	75,258	81,825	81,825
District Court			
Personal Services			
Contractual	24,635	39,450	35,200
Commodities	1,525	3,050	3,050
Capital Outlay	2,015	4,500	4,500
Reimbursed Expenditures	(4,297)		
Total	23,878	47,000	42,750
Tort Liability			
Salaries			
Contractual			40,000
Commodities			
Capital Outlay			
Total	0	0	40,000
Total - Page 7b	784,735	824,853	868,683

Clark County

2018

**FUND PAGE - GENERAL**

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Expenditures:			
County Commissioners			
Personal Services	46,446	49,000	49,000
Contractual	1,080	4,800	4,800
Commodities		150	150
Total	47,526	53,950	53,950
County Attorney			
Personal Services	70,795	49,500	50,500
Contractual	17,308	5,550	4,550
Commodities			
Capital Outlay			
Total	88,103	55,050	55,050
County Counselor			
Personal Services		24,000	24,250
Contractual		13,750	13,750
Commodities			
Capital Outlay			
Total	0	37,750	38,000
Election Expense			
Personal Services	11,006	10,870	10,870
Contractual	14,412	22,390	23,915
Commodities	13,667	17,100	18,100
Reimbursed Expense	(4,430)		
Total	34,655	50,360	52,885
Conservation District			
Appropriation	15,000	20,000	26,000
Total	15,000	20,000	26,000
Total	0	0	0
Sheriff			
Personal Services	363,393	322,688	322,688
Contractual	52,259	61,450	66,550
Commodities	44,048	60,900	53,900
Reimbursed Expenditures	(2,634)		
Total	457,066	445,038	443,138
Emergency Preparedness			
Personal Services	16,339	16,536	0
Contractual	2,108	4,300	2,200
Commodities	6,971	4,450	7,250
Capital Outlay	455	1,700	1,700
Total	25,873	26,986	11,150
Total - Page7c	668,223	689,134	680,173

**FUND PAGE - GENERAL**

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Expenditures:			
Road and Bridge			
Personal Services	309,381	355,365	355,365
Contractual	109,628	104,400	135,000
Commodities	228,995	290,800	283,200
Capital Outlay	366,994	184,750	161,750
Reimbursed Expenditures	(30,664)		
Total	984,334	935,315	935,315
Noxious Weed			
Personal Services	24,462	36,262	36,262
Contractual	19,771	12,850	12,650
Commodities	47,024	50,750	50,750
Capital Outlay	3,400		
Reimbursed Expense	(7,240)	(25,000)	
Total	87,417	74,862	99,662
Ambulance			
Personal Services	24,303	20,173	36,709
Contractual	67,723	74,917	74,100
Commodities	54,058	45,150	44,150
Capital Outlay	7,777	22,000	24,100
Reimbursed Expense	(600)		
Total	153,261	162,240	179,059
County Health			
Personal Services	41,504	57,750	57,750
Contractual	3,885	5,300	5,300
Commodities	32,097	7,500	8,500
Capital Outlay	3,333	3,000	2,000
Reimbursed Expense	(1,351)		
Total	79,468	73,550	73,550
Sanitation			
Personal Services	33,120	35,000	35,000
Contractual	25,739	35,800	35,800
Commodities	7,175	24,200	24,200
Capital Outlay		5,500	5,500
Total	66,034	100,500	100,500
Appropriations			
Free Fair	4,000	4,000	4,000
Fair Building	10,000	10,000	10,000
Extension Council	81,512	84,512	84,512
Pioneer-Krier Museum	39,305	36,479	39,305
Total	134,817	134,991	137,817
Transfers			
Transfer to Capital Improvement		0	950,000
Total	0	0	950,000
Total	0	0	0
Total - Page7d	1,505,331	1,481,458	2,475,903



**FUND PAGE - GENERAL**

Adopted Budget

General Fund - Detail Expend

BUDGET PAGE - GENERAL			
Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Expenditures:			
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
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Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0

\*\* Note: The Total Detail Expenditures amount should agree to the General Subtotal amounts.

Clark County

2018

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>Special Bridge</b>	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	236,576	256,368	238,852
Receipts:			
Ad Valorem Tax	24,663	20,769	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	0	126	108
Motor Vehicle Tax	1,633	1,670	1,566
Recreational Vehicle Tax	22	24	23
16/20M Vehicle Tax	154	171	161
Commercial Vehicle Tax			0
Watercraft Tax			20
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-110	-276	-548
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>26,362</b>	<b>22,484</b>	<b>1,330</b>
<b>Resources Available:</b>	<b>262,938</b>	<b>278,852</b>	<b>240,182</b>
Expenditures:			
Contractual Services	7,075	40,000	270,000
Reimbursed Expenditures	-505		
Cash Basis Reserve (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>6,570</b>	<b>40,000</b>	<b>270,000</b>
Unencumbered Cash Balance Dec 31	256,368	238,852	xxxxxxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount	265,192	270,000	270,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			270,000
Tax Required			29,818
Delinquent Comp Rate:			4.0%
Amount of 2017 Ad Valorem Tax			1,193
			31,011

Clark County

2018

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
<b>Employee Benefits</b>			
Unencumbered Cash Balance Jan 1	286,158	260,966	189,198
Receipts:			
Ad Valorem Tax	965,438	935,689	xxxxxxxxxxxxxxxxxx
Delinquent Tax	0	4,949	4,873
Motor Vehicle Tax	58,446	65,387	70,564
Recreational Vehicle Tax	803	956	1,043
16/20 M Vehicle Tax	4,956	6,679	7,244
Commercial Vehicle Tax			0
Watercraft Tax			899
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-4,295	-12,428	-18,741
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
<b>Total Receipts</b>	<b>1,025,348</b>	<b>1,001,232</b>	<b>65,882</b>
<b>Resources Available:</b>	<b>1,311,506</b>	<b>1,262,198</b>	<b>255,080</b>
Expenditures:			
Personal Services	1,050,540	1,073,000	1,274,000
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
<b>Total Expenditures</b>	<b>1,050,540</b>	<b>1,073,000</b>	<b>1,274,000</b>
Unencumbered Cash Balance Dec 31	260,966	189,198	xxxxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount	1,167,502	1,234,000	1,274,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			1,274,000
Tax Required			1,018,920
Delinquent Comp Rate:	4.0%		40,757
Amount of 2017 Ad Valorem Tax			1,059,677

Adopted Budget	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20 M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate:	4.0%		0
Amount of 2017 Ad Valorem Tax			0

Clark County

2018

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget <b>Special Alcohol</b>	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	3,683	3,723	4,419
Receipts:			
Liquor Tax		696	
Licenses, permits and fees	40		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>40</b>	<b>696</b>	<b>0</b>
<b>Resources Available:</b>	<b>3,723</b>	<b>4,419</b>	<b>4,419</b>
Expenditures:			
Health and Welfare			
Contractual Services			4,419
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>4,419</b>
Unencumbered Cash Balance Dec 31	3,723	4,419	0
2016/2017/2018 Budget Authority Amount	4,000	2,900	4,419

Adopted Budget

<b>Noxious Weed Capital Outlay</b>	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	66,806	36,882	36,882
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>66,806</b>	<b>36,882</b>	<b>36,882</b>
Expenditures:			
Capital Outlay	29,924		36,882
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>29,924</b>	<b>0</b>	<b>36,882</b>
Unencumbered Cash Balance Dec 31	36,882	36,882	0
2016/2017/2018 Budget Authority Amount	66,000	66,000	36,882

Clark County

2018

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Emergency 911</b>	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	13,726	906	906
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>13,726</b>	<b>906</b>	<b>906</b>
Expenditures:			
Public Safety:			
Contractual Services	12,680		906
Capital Outlay	140		
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>12,820</b>	<b>0</b>	<b>906</b>
Unencumbered Cash Balance Dec 31	906	906	0
2016/2017/2018 Budget Authority Amount	13,595	5,726	906

Adopted Budget

<b>Wireless 911</b>	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	19,478	19,216	19,216
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>19,478</b>	<b>19,216</b>	<b>19,216</b>
Expenditures:			
Public Safety:			
Contractual Services	262		19,216
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>262</b>	<b>0</b>	<b>19,216</b>
Unencumbered Cash Balance Dec 31	19,216	19,216	0
2016/2017/2018 Budget Authority Amount	19,000	17,478	19,216

Clark County

2018

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 911 Land/Wireless/VOIP	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	151,583	180,116	170,116
Receipts:			
Other Taxes	40,303	40,000	40,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>40,303</b>	<b>40,000</b>	<b>40,000</b>
<b>Resources Available:</b>	<b>191,886</b>	<b>220,116</b>	<b>210,116</b>
Expenditures:			
Public Safety:			
Contractual	11,770	50,000	210,116
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>11,770</b>	<b>50,000</b>	<b>210,116</b>
Unencumbered Cash Balance Dec 31	180,116	170,116	0
2016/2017/2018 Budget Authority Amount	48,000	50,000	210,116

Adopted Budget

0	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	0
2016/2017/2018 Budget Authority Amount	0	0	0









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Clark County

2018

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Rural Fire District #1</b>	Actual for 2016	Estimate for 2017	Year for 2018
Unencumbered Cash Balance Jan 1	3,064	4,038	3,217
Receipts:			
Ad Valorem Tax	99,829	79,804	xxxxxxxxxxxxxxxx
Delinquent Tax		275	
Motor Vehicle Tax	2,744	2,856	2,467
Recreational Vehicle Tax	37	53	39
16/20 M Vehicle Tax	700	798	867
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-253	-307	-131
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Receipts</b>	<b>103,057</b>	<b>83,479</b>	<b>3,242</b>
<b>Resources Available:</b>	<b>106,121</b>	<b>87,517</b>	<b>6,459</b>
Expenditures:			
Transfer to Ashland Fire Department	71,458	58,800	58,800
Transfer to Englewood Fire Department	30,625	25,500	25,500
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Expenditures</b>	<b>102,083</b>	<b>84,300</b>	<b>84,300</b>
Unencumbered Cash Balance Dec 31	4,038	3,217	xxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount	104,315	84,300	84,300
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	84,300
		Tax Required	77,841
Delinquent Comp Rate:	2.0%		1,557
	Amount of 2017 Ad Valorem Tax		79,398

Adopted Budget

	Prior Year	Current Year	Proposed Budget
<b>Rural Fire District #2</b>	Actual for 2016	Estimate for 2017	Year for 2018
Unencumbered Cash Balance Jan 1	1,753	3,116	2,189
Receipts:			
Ad Valorem Tax	41,186	39,368	xxxxxxxxxxxxxxxx
Delinquent Tax		207	205
Motor Vehicle Tax	1,649	1,303	1,480
Recreational Vehicle Tax	29	28	27
16/20 M Vehicle Tax	185	191	191
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-211	-524	-829
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Receipts</b>	<b>42,838</b>	<b>40,573</b>	<b>1,074</b>
<b>Resources Available:</b>	<b>44,591</b>	<b>43,689</b>	<b>3,263</b>
Expenditures:			
Transfer to Englewood Fire Department	41,475	41,500	41,500
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Expenditures</b>	<b>41,475</b>	<b>41,500</b>	<b>41,500</b>
Unencumbered Cash Balance Dec 31	3,116	2,189	xxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount	42,437	41,500	41,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	41,500
		Tax Required	38,237
Delinquent Comp Rate:	4.0%		1,529
	Amount of 2017 Ad Valorem Tax		39,766

Clark County

2018

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Rural Fire District #3	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	217	340	199
Receipts:			
Ad Valorem Tax	1,196	1,021	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	111	114	108
Recreational Vehicle Tax			0
16/20 M Vehicle Tax	24	24	25
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
<b>Total Receipts</b>	<b>1,331</b>	<b>1,159</b>	<b>133</b>
<b>Resources Available:</b>	<b>1,548</b>	<b>1,499</b>	<b>332</b>
Expenditures:			
Transfer to Rural Fire District #3	1,208	1,300	1,300
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
<b>Total Expenditures</b>	<b>1,208</b>	<b>1,300</b>	<b>1,300</b>
Unencumbered Cash Balance Dec 31	340	199	xxxxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount	1,300	1,300	1,300
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			1,300
Tax Required			968
Delinquent Comp Rate: 4.0%			39
Amount of 2017 Ad Valorem Tax			1,007

Adopted Budget 0	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 4.0%			0
Amount of 2017 Ad Valorem Tax			0

**NOTICE OF BUDGET HEARING**

The governing body of

**Clark County**

will meet on August 16, 2017 at 1:30 PM at Clark County Courthouse, Ashland, Kansas for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at Clark County Courthouse, Ashland, Kansas and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2018 Expenditures and Amount of 2017 Ad Valorem Tax establish the maximum limits of the 2018 budget.  
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2016		Current Year Estimate for 2017		Proposed Budget Year for 2018		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	Est. Tax Rate*
General							
Courthouse	294,592		272,260		279,440		
Custodian	50,816		56,852		57,482		
County Clerk	107,305		109,050		109,350		
County Appraiser	130,695		146,200		146,270		
County Treasurer	102,191		111,666		111,566		
Register of Deeds	75,258		81,825		81,825		
District Court	23,878		47,000		42,750		
Tort Liability	-		-		40,000		
County Commissioners	47,526		53,950		53,950		
County Attorney	88,103		55,050		55,050		
County Counselor	-		37,750		38,000		
Election Expense	34,655		50,360		52,885		
Conservation District	15,000		20,000		26,000		
Sheriff	457,066		445,038		443,138		
Emergency Preparedness	25,873		26,986		11,150		
Road and Bridge	984,334		935,315		935,315		
Noxious Weed	87,417		74,862		99,662		
Ambulance	153,261		162,240		179,059		
County Health	79,468		73,550		73,550		
Sanitation	66,034		100,500		100,500		
Appropriations	134,817		134,991		137,817		
Transfers	-		-		950,000		
Total General	2,958,289	54.888	2,995,445	55.751	4,024,759	2,078,148	54.051
Special Bridge	6,570	0.644	40,000	0.593	270,000	31,011	0.807
Employee Benefits	1,050,540	25.210	1,073,000	26.719	1,274,000	1,059,677	27.561
Special Alcohol					4,419		
Noxious Weed Capital Outl	29,924				36,882		
Emergency 911	12,820				906		
Wireless 911	262				19,216		
911 Land/Wireless/VOIP	11,770		50,000		210,116		
Non-Budgeted Funds-A	578,808						
Non-Budgeted Funds-B	356,083						
Non-Budgeted Funds-C	285,066						
Non-Budgeted Funds-D	292,759						
Total County	5,582,891	80.742	4,158,445	83.063	5,840,298	3,168,836	82.420
Special Districts							
Rural Fire District #1	102,083	5.000	84,300	5.006	84,300	79,398	4.500
Rural Fire District #2	41,475	3.713	41,500	3.374	41,500	39,766	3.095
Rural Fire District #3	1,208	0.590	1,300	0.552	1,300	1,007	0.526
Totals	5,727,657		4,285,545		5,967,398	3,289,007	
Less: Transfers	11,713		14,545		960,000		
Net Expenditure	5,715,944		4,271,000		5,007,398		
Total Tax Levied	3,299,355		3,155,266		xxxxxxxxxxxxxxxx		
Assessed Valuation	39,264,751		36,484,303		38,447,789		

Outstanding Indebtedness,

	2015	2016	2017
January 1,			
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	64,750	49,134	478,690
Total	64,750	49,134	478,690

\*Tax rates are expressed in mills

Rebecca Mishler

Clerk



## 2018 Neighborhood Revitalization Rebate

Budgeted Funds for 2018	2017 Ad Valorem before <del>Rebate**</del>	2017 Mil Rate before Rebate	Estimate 2018 NR Rebate
Fire District #1	79,264	4.492	131
			0
			0
			0
			0
			0
			0
			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	79,264	4.492	131

2017 July 1 Valuation: 17,645,681

Valuation Factor: 17,645.681

Neighborhood Revitalization Subj to Rebate: 29,066

Neighborhood Revitalization factor: 29.066

\*\*This information comes from the 2018 Budget Summary page. See instructions tab #11 for completing the Neighborhood Revitalization Rebate table.

Budgeted Funds for 2018	2017 Ad Valorem before Rebate**	2017 Mil Rate before Rebate	Estimate 2018 NR Rebate
Fire District #2	38,788	3.019	829
			0
			0
			0
			0
			0
			0
			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	38,788	3.019	829

Neighborhood Revitalization factor: 274.432

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